

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re:	:	Chapter 11
	:	
EOS AIRLINES, INC.	:	Case No. 08-22581 (RDD)
	:	
Reorganized Debtor.	:	
	:	
-----	X	
TURNAROUND ADVISORS, LLC, AS	:	
LIQUIDATING TRUSTEE OF THE	:	
EOS AIRLINES, INC. LIQUIDATING TRUST	:	Adv. Pro. No.: 10-08259 (SHL)
	:	
Plaintiff,	:	
	:	
-against-	:	
	:	
THE BOEING COMPANY,	:	
	:	
Defendant.	:	
-----	X	

**STIPULATION AND AGREED ORDER REGARDING
SUBSTITUTION OF COUNSEL FOR TURNAROUND ADVISORS, LLC, AS
LIQUIDATING TRUSTEE OF THE EOS AIRLINES, INC. LIQUIDATING TRUST**

WHEREAS, Cohen Tauber Spievack & Wagner PC (“**CTSW**”) has appeared as counsel of record for Turnaround Advisors, LLC, as Liquidating Trustee of the EOS Airlines, Inc. Liquidating Trust (the “**Liquidating Trustee**”), in the above-captioned adversary proceeding under chapter 11 of title 11 of the United States Code (“**Bankruptcy Code**”); and

WHEREAS, this Court’s Local Rule 2090-1(e) provides that an attorney who has appeared as attorney of record may be replaced only by order of the Court for cause shown; and

WHEREAS, CTSW desires to substitute Neiger LLP (“**Neiger**”) as its counsel in the above-captioned Adversary Proceeding No. 10-08259 (SHL) (the “**Adversary Proceeding**”); and

WHEREAS, cause exists to approve such substitution of counsel, including that Neiger LLP will be pursuing this action on a contingency fee basis in efforts to reduce the costs to the Estate in connection with pursuing this action, and that no party in interest will be prejudiced by the substitution of counsel in the Adversary Proceeding.

NOW THEREFORE, IT IS HEREBY STIPULATED, AGREED AND SO ORDERED THAT:

1. CTSW shall be replaced by Neiger as counsel of record to the Liquidating Trustee in the Adversary Proceeding. CTSW is henceforth relieved as counsel of record to the Liquidating Trustee in the Adversary Proceeding.

2. All notices given or required to be given, and papers filed or served or required to be filed or served in the Adversary Proceeding, should henceforth be provided to and served upon counsel at the address set forth below:

Edward E. Neiger, Esq.
Jonathan S. Bodner, Esq.
Neiger LLP
317 Madison Avenue, 21st Floor
New York, NY 10017
Tel.: 212-267-7342
Fax: 918-3427
eneiger@neigerllp.com
jbodner@neigerllp.com

Dated: New York, New York
February 7, 2011

**COHEN TAUBER SPIEVACK &
WAGNER PC**

NEIGER LLP

By: /s/ Joseph M. Vann
Joseph M Vann
Zvi S. Rosen
420 Lexington Ave., Suite 2400
New York, NY 10170
Telephone: 212-586-5800
Facsimile: 212-586-5095

By: /s/ Edward E. Neiger
Edward E. Neiger, Esq.
Jonathan Bodner, Esq.
317 Madison Avenue, 21st Floor
New York, NY 10017
Telephone: 212-267-7342
Facsimile: 212-406-3677

**I, the undersigned, consent to the above
substitution.**

EOS Airlines, Inc. Liquidating Trust

By: Turnaround Advisors, LLC, Trustee

By: /s/ John Fioretti
John Fioretti, its Managing Member

SO ORDERED this **25th** day of **February**, 2011:

/s/ Sean H. Lane
UNITED STATE BANKRUPTCY JUDGE